

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19148
[REDACTED],)	
)	DECISION
Taxpayer.)	
_____)	

On September 29, 2005, the Sales, Use and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] (Taxpayer). The Notice proposed additional sales tax, use tax, interest, and penalty for the period of January 1, 1999 - December 31, 2003. The taxpayer filed a timely appeal and petition for redetermination on October 17, 2005.

In its petition the taxpayer requested a redetermination of the deficiency based on Idaho tax statute and administrative agency rule interpretations. The Commission held two informal hearings with the taxpayer and its representatives on January 13, 2006, and March 13, 2006. After a full disclosure of relevant facts at the hearings and in the subsequent months, the Commission made adjustments to the amounts asserted by the auditor.

The taxpayer paid the adjusted amount in full and the Commission prepared and submitted a standard closing document for the taxpayer to sign and return. The relevant part of the closing agreement stipulated that the taxpayer would withdraw its October 17, 2005, protest and that the Commission would consider the matter closed. In the absence of an agreement, the Commission must issue a decision to protect its interest in the original deficiency, which would otherwise be void 180 days following the final hearing (Idaho Code §63-3045B(5)). As the taxpayer has not returned the signed closing agreement, the Commission hereby issues this decision upholding the amounts as adjusted.

WHEREFORE, the Notice of Deficiency Determination dated September 29, 2005, is hereby MODIFIED, and as so modified is APPROVED, AFFIRMED and MADE FINAL.

The Commission acknowledges that the taxpayer has made full payment.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2006.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2006, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.